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IN THE HIGH COURT OF KARNATAKA AT BANGALORE

Dated : This the 1st day of April , 1998

PRESENT

THE HON'BLE MR. JUSTICE Y. BHASKAR RAO

AND

THE HON'BLE MR. JUSTICE S.R. BANNURMATH

CIVIL REVISION PETITION Nos.3286 to 3288/97

BETWEEN:

M/s.Devon Plantations &
Industries Ltd.,
earlier known as M/s.Devan
Tea & Produce Company Limited,
'Empire Infantry' 3rd Floor,
29, Infantry Road,
Bangalore-560 001
represented by its Director,
Sri Ashok Kuriyan,
aged about 42 years,
s/o Sri K.O. Kuriyan.

... PETITIONER.

(By Sri S. Parthasarathi, Adv.)

AND:

1. The Commissioner of Agricultural
Income-Tax, Karnataka,
Vanijya Therege Karyalaya,
Gandhinagar,
Bangalore-560 009.
2. The Addl. Commissioner of
Agricultural Income Tax,
Zone-II, Bangalore.
3. The Deputy Commissioner of
Agricultural Income-Tax (Assts.)
Commercial Tax Building,
Chickmagalur.

... RESPONDENTS.

(By Sri T.P. Nambiar, HCGP)

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..2..

These petitions are filed u/s 55(1) of the KAIT Act, 1957 against the order dated 24-1-97 passed in No.SMR:AIT:6/93-94 on the file of the Addl.Commissioner of Agricultural Income Tax, Zone-II, Bangalore, ordering that the assessment order passed by the AITO is set aside and directed to re-do the assessment.

These petitions coming on for Orders this day, BHASKAR RAO J., made the following:-

O R D E R

These revision petitions are filed assailing the orders of the Revisional Authority.

2. The facts of the case are that the petitioner is the assessee under the Karnataka Agricultural Income Tax Act, 1957. The assessment were finalised for the years 1985-86, 1986-87 and 1987-88 on 12-1-1988, 23-1-1988 and 27-1-1988 respectively. Thereafterwards in all the three cases, the revisional authority initiated proceedings to revise the said order on 23-9-92. According to Section 35 of the Karnataka Agricultural Income Tax Act, the revisional authority cannot revise the orders after the period of four years. *VB*

..3..

3. In the present case as per the record produced by the learned Government Pleader, it is evident that the revisional authority initiated proceedings on 23-9-1992 in respect of three assessment orders. That is admittedly after the expiry of four years. Therefore, the limitation prescribed under Section 35 has expired. Therefore, the revisional authority has no jurisdiction to initiate proceedings.

4. Accordingly, the revision petitions are allowed.

Sd/-
JUDGE

Sd/-
JUDGE

NSU/-